

ACCOUNTANT
GS-0510-13

I. INTRODUCTION

This position is located in the U.S. Department of Labor (DOL), Employment and Training Administration (ETA). The incumbent of this position serves as a senior accountant, utilizing a professional knowledge of accounting principles and procedures in carrying out complex assignments.

II. MAJOR DUTIES AND RESPONSIBILITIES

Duties typically performed include the following: designing, implementing, and developing automated accounting systems; providing expert advice in specialized areas of accounting, resolving problems, and developing policies; determining accounting system adequacy; reviewing legislation and regulations; developing regulations and guidelines for program users.

Develops and monitors accounting internal control program(s): identifying problem areas, and developing solutions to improve operating program effectiveness.

Maintains complex operating accounting systems, which includes developing systems improvements, providing solutions to program management problems.

Provides advice to financial and program managers and other accountants on unusual and difficult accounting systems and/or operations problems.

Develops procedural manuals, methods, and directives. Conducts studies for special projects. Conducts financial analyses, audits, and/or investigations of major public and/or private sector entities; reviews, analyzes, and validates industry financial data; develops segments of surveys and systems for gathering and analyzing data; resolves accounting discrepancies in reported data.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position	FL 1-8	1550 pts.
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Expert knowledge of financial management, fiscal, and accounting theories, concepts, principles, and procedures, and generally accepted accounting principles and standards in the United States.

Ability to review, analyze, and evaluate automated and/or manual accounting and financial management systems.

Ability to interpret complex financial and accounting data and provide appropriate analysis for management's use in decision making.

Extensive knowledge of state-of-the-art automated accounting and financial management systems.

Ability to develop guidance, memoranda, procedures, and instructions which cover the full spectrum of accounting and financial management issues.

Factor 2 - Supervisory Controls

FL 2-4

450 pts.

The supervisor makes assignments by outlining the overall objectives and the available resources. The incumbent and supervisor discuss time frames, scope of the assignment, and possible approaches. The incumbent plans and carries out the assignment, resolving most conflicts that arise. Completed work is reviewed for soundness of overall approach, and effectiveness in meeting requirements or expected results. The supervisor may develop a performance management plan identifying office specific duties for the incumbent to perform.

Factor 3 - Guidelines

FL 3-4

450 pts.

Guidelines consist of ETA and DOL regulations, administrative manuals, OMB Circulars and bulletins, Treasury regulations and GAO principles and standards. These guidelines provide parameters within which to operate; however, detailed instructions are unavailable or of limited use. The incumbent must be able to exercise judgment and ingenuity in adapting these guidelines to specific situations or in developing and implementing new methods and procedures.

Factor 4 - Complexity

FL 4-5

325 pts.

Assignments are varied and complex and require expert analysis to determine the means of resolution and the application of a variety of non-related principles and guidelines to a broad range of problems or accounting operations. The work is complicated by the diversity of systems, the need to interpret policies for sensitive programs, and the number and variability of programs served by the accounting system.

Factor 5 - Scope and Effect

FL 5-5

325 pts.

The purpose of the work is to solve significant problems in the development of accounting systems or in the financial management of organization programs. The incumbent recommends the establishment of policies and procedures affecting the accounting system, points out unfavorable trends, and explains the meaning of data contained in reports. The incumbent assists management in applying data and recommends alternatives to resolve difficult problems. The work affects the efficiency and effectiveness of ETA financial reporting, the fiscal management of program operations, and the economic policies and programs of the organization.

Factors 6/7 - Personal Contacts/Purpose of Contacts Level 3.c. 180 pts.

Contacts are with officials within and outside the immediate office, representatives of other Federal

agencies, and outside organizations such as contractors, financial officers, or accountants. Contacts are made to influence others to the accountant's point of view regarding technical methods, concepts, or procedures or to secure cooperation when others hold strongly opposed points of view.

Factor 8 - Physical Demands

FL 8-1

5 pts.

The work is primarily sedentary.

Factor 9 - Work Environment

FL 9-1

5 pts.

Work is performed in an office setting. Occasional travel by any means of government or public transportation may be required.

TOTAL = 3290 pts.

IV. UNIQUE POSITION REQUIREMENTS *(The immediate supervisor is to mark the appropriate descriptive paragraph below)*

___ The principal responsibilities of the incumbent involve systems accounting.

___ The principal responsibilities of the incumbent involve accounting operations.